

**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (currently amended): A magnetic recording medium comprising a magnetic layer comprising a ferromagnetic powder and a binder on one surface of a nonmagnetic support and a backcoat layer comprising a nonmagnetic powder and a binder on the other surface of the nonmagnetic support, wherein

said nonmagnetic powder is an acicular particle having a mean particle diameter ranging from 5 to 300 nm, and

said backcoat layer comprises water-soluble cations in a quantity equal to or less than 100 ppm and water-soluble anions in a quantity equal to or less than 150 ~~nm~~ ppm.

2. (original): The magnetic recording medium according to claim 1, wherein said water-soluble cation is at least one selected from the group consisting of  $\text{Na}^+$ ,  $\text{K}^+$ ,  $\text{Ca}^{2+}$ ,  $\text{Mg}^{2+}$ , and  $\text{NH}_4^+$ .

3. (original): The magnetic recording medium according to claim 1, wherein said water-soluble anion is at least one selected from the group consisting of  $\text{F}^-$ ,  $\text{Cl}^-$ ,  $\text{NO}_2^-$ ,  $\text{NO}_3^-$ ,  $\text{SO}_4^{2-}$ , and  $\text{PO}_4^{3-}$ .

4. (original): The magnetic recording medium according to claim 1, wherein said acicular particle is an oxide.

5. (original): The magnetic recording medium according to claim 1, wherein said backcoat layer comprises a fatty acid and/or a fatty acid ester and/or a fatty acid amide in a quantity of 5 weight percent or less, and said fatty acid, fatty acid ester, and fatty acid amide respectively have carbon atoms ranging from 10 to 26.

6. (original): The magnetic recording medium according to claim 1, wherein said backcoat layer has a thickness ranging from 0.1 to 0.7  $\mu\text{m}$ .

7. (original): The magnetic recording medium according to claim 1, wherein the density of protrusions having a height measured by an atomic force microscope of 50 to 100 nm is equal to or less than 1,000 per 90  $\mu\text{m}$ ×90  $\mu\text{m}$  area on the backcoat layer surface.

8. (original): The magnetic recording medium according to claim 1, wherein said backcoat layer further comprises carbon black.

9. (original): The magnetic recording medium according to claim 8, wherein said backcoat layer comprises the acicular particle and carbon black at a weight ratio (acicular particle:carbon black) of 60:40 to 90:10.

10. (original): The magnetic recording medium according to claim 8, wherein said backcoat layer comprise the binder in a quantity ranging from 10 to 40 weight parts per 100 weight parts of a total weight of the acicular particle and carbon black.